



MARK H. BLOODGOOD
AUDITOR-CONTROLLER

COUNTY OF LOS ANGELES

DEPARTMENT OF AUDITOR-CONTROLLER

525 HALL OF ADMINISTRATION
LOS ANGELES, CALIFORNIA 90012
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April 13, 1983

THOMAS J. KOZLOWSKI
DANIEL O. IKEMOTO
ASSISTANT AUDITOR-CONTROLLERS

To: All Department Heads, Superior Court, Clerks
of the Court—All Judicial Districts, All
Special District Heads Under the Control of
the Board of Supervisors

From: Mark H. Bloodgood *MHB*
Auditor-Controller

Subject: Audits by Outside Agencies

Purpose

- m. To establish a procedure for notifying the Auditor-Controller when County activities are being audited by Federal, State or other outside agencies (including any consultants).

Background

On March 1, 1983 the Board of Supervisors adopted a policy delegating to the Auditor-Controller the responsibility for monitoring and reporting to the Board the implementation status of all audit recommendations, disallowances, and questioned costs, including those resulting from audits performed by outside agencies.

Departmental Reporting Responsibilities

To enable my office to adhere to the Board policy it is important that my Audit Division be immediately notified at the time an organization of the County becomes aware of a planned audit of its operations. The following information will be needed:

- 1) program or activity being audited
- 2) agency conducting the audit
- 3) audit period being covered
- 4) name of the auditor-in-charge
- 5) nature of the audit
- 6) anticipated start and completion dates

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Notification should be forwarded to:

J. Tyler McCauley, Chief
Audit Division
1125 W. 6th Street, Suite 200
Los Angeles, CA 90017

At the completion of the audit field work, the Audit Division should be provided with a copy of the rough draft audit report and notified of the exit conference date. After the exit conference, a copy of the final report should also be forwarded to the Audit Division.

To ensure effective coordination, it would be helpful if one individual within your department is assigned as audit liaison. Please provide my Audit Division with the name of the assigned individual.

MHB:MDC:ch:23
MISC/OSAGENCY